

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 827 - SB 878**

March 26, 2017

**SUMMARY OF BILL:** Requires the Comptroller of the Treasury to conduct an annual performance audit of any private provider of services that contracts with the Department of Children's Services (DCS).

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures - \$3,000/One-Time  
\$92,000/Recurring**

**Assumptions:**

- According to the Comptroller of the Treasury, there are approximately 560 private provider contractors with the DCS.
- The Comptroller will select one percent, or 6 (560 contractors x 1.0%), of the private provider contractors to audit each year.
- The proposed language will require the Comptroller to hire one additional auditor.
- There will be a recurring increase in state expenditures of \$92,037 (\$73,000 salary + \$19,037 benefits) and a one-time increase in state expenditures of \$3,000 for equipment and supplies.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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